

**Attachment no. 1a to the
Division Plan of Centrum Banku
Śląskiego Sp. z o.o.**

Draft

**Resolution no. ... of the
Extraordinary General Meeting of
Centrum Banku Śląskiego Sp. z o.o.
dated 2014**

on: the division of Centrum Banku Śląskiego Sp. z o.o.

Pursuant to Art. 541 of the Act of 15 September 2000 the Code of Commercial Companies, Extraordinary General Meeting of Centrum Banku Śląskiego spółka z ograniczoną odpowiedzialnością with its registered Office in Katowice („**Company under division**” or „**Centrum Banku Śląskiego**”) hereby resolves as follows:

§ 1

1. The division of Centrum Banku Śląskiego in the manner specified in Art. 529 § 1 par. 1) of the Code of Commercial Companies, by transferring of all assets of Centrum Banku Śląskiego to ING Bank Śląski S.A. and Solver Sp. z o.o. (acquiring companies), under the conditions specified in the Division Plan referred to in § 1 par. 5 below (“Division”).
2. The division will be made in the form of a division by takeover (Art. 529 § 1 par. 1) of the Code of Commercial Companies, conducted in the following manner:
 - 2.1. The division described in the Division Plan shall be effected by transferring of all assets of the Company under division to ING Bank Śląski S.A. and Solver Sp. z o.o. (acquiring companies). As a result of the division, the Company under division will be removed from the National Court Register.
 - 2.2. The division manner of assets of the Company under division corresponds to the breakdown in the existing organisational structure consisting of two organised parts of an enterprise. The Company under division consists of two internal units within the organisation of the Company under division, namely: the Main Unit (Zakład Główny) located in the Company under division office in Katowice, operating since 1 July 2010 under the name – Centrum Banku Śląskiego Sp. z o.o. (hereinafter the “**Main Unit**”) and an organisational unit of the Company under division located in Warsaw and operating under the name – Centrum Banku Śląskiego Sp. z o.o. – Warsaw Branch (Filia Warszawa) (hereinafter the “**Warsaw Branch**”) established with effect from 1 June 2013 by resolution of the Management Board of the Company under division dated 10 May 2013.
 - 2.3. The Main Unit is the organisationally and financially independent set of tangible and intangible items, as well as liabilities of the Company under division, intended to carry out certain business tasks on co-called Silesian market, that is rental of commercial office building located at Chorzowska Street 50 in Katowice (hereinafter the “**Chorzowska Office Building**”) (including, in addition to office space, the garage

- hall), providing management services for ING Bank Śląski S.A. of office building located at Sokolska Street 34 in Katowice and providing other services for the bank. The detailed scope of activities performed by the Main Unit is included in the List no. 1 to this Division Plan. The Main Unit could also be a separate entity performing these tasks as defined in accordance with Article 55¹ of the Civil Code.
- 2.4. The Warsaw Branch is the organisationally and financially independent set of tangible and intangible items, as well as liabilities of the Company under division, intended to carry out certain business tasks on co-called Warsaw market, that is rental of commercial office building located at Powsińska Street 64a in Warsaw and 15 garage spaces located in a building next door (hereinafter the "**Powsińska Office Building**"). The detailed scope of tasks performed by the Warsaw Branch is included in the List no. 2 to this Division Plan. The Warsaw Branch could also be a separate entity performing these tasks as defined in accordance with Article 55¹ of the Civil Code.
- 2.5. As a result of the Division, the assets of the Company under division in the form of the Main Unit will be transferred to ING Bank Śląski S.A., and ING Bank Śląski S.A. will assume the rights and obligations of the Company under division associated with the Main Unit.
- 2.6. As a result of the Division, the assets of the Company under division in the form of the Warsaw Branch will be transferred to Solver Sp. z o.o., and Solver Sp. z o.o. will assume the rights and obligations of the Company under division associated with the Warsaw Branch.
- 2.7. The Company under division shall be dissolved without winding-up proceedings on the day of its removal from the National Court Register (hereinafter the "**Division Day**"). Removal of the Company under division from the register shall take effect ex officio, immediately after the registration of the increase in the share capital of Solver Sp. z o.o.
3. Since ING Bank Śląski S.A. is the sole shareholder of Centrum Banku Śląskiego, and having regard to the Art. 550 of the Code of Commercial Companies, there will not be any increase in share capital of ING Bank Śląski S.A. in order to issue its shares in exchange for the part of the assets of Centrum Banku Śląskiego transferred to ING Bank Śląski S.A. in the form of an organised part of an enterprise of Centrum Banku Śląskiego – the Main Unit.
4. As a result of the Division, the share capital of Solver Sp. z o.o. will be increased from PLN 9,562,000.00 to PLN 15,292,500.00 by the amount of PLN 5,730,500.00 through the issue of 11,461 new shares with a nominal value of PLN 500.00 each. In exchange for the transfer of the part of the assets of Centrum Banku Śląskiego in the form of an organised part of an enterprise of Centrum Banku Śląskiego – the Warsaw Branch to Solver Sp. z o.o., ING Bank Śląski S.A. as the sole shareholder of Centrum Banku Śląskiego will receive all new shares in the increased share capital of Solver Sp. z o.o. Each of the shares in the increased share capital of Solver Sp. z o.o. will be acquired by ING Bank Śląski S.A. at a price of PLN 797.87, and excess value over the nominal value (share premium) amounting to PLN 3,413,888.07 will be added to the supplementary capital of Solver Sp. z o.o. In order to compensate for the differences arising from the settled share exchange ratio – ING Bank Śląski S.A. will contribute to Solver Sp. z o.o. the additional payment in total amount of PLN 80.66.
5. Detailed manner of performing the Division is determined in the Division Plan agreed by Centrum Banku Śląskiego Sp. z o.o., ING Bank Śląski S.A. and Solver Sp. z o.o. on 11 February 2014.

§ 2

Extraordinary General Meeting of Centrum Banku Śląskiego gives its consent to the Division Plan of Centrum Banku Śląskiego, provided as Attachment No. [●] to this resolution.

§ 3

Extraordinary General Meeting of Centrum Banku Śląskiego gives its consent to the proposed amendments to the deed of Solver Sp. z o.o., as the following:

a) **§ 7 is replaced by the following:**

„§ 7

The share capital of the Company amounts to PLN 15,292,500.00 (fifteen million two hundred ninety-two thousand five hundred zlotys) and is divided into 30,585 (thirty thousand five hundred eighty-five) shares with a nominal value of PLN 500.00 (five hundred zlotys) each."

b) **§ 10 par. 2) is replaced by the following:**

„2) ING Bank Śląski S.A. with its registered office in Katowice – 27,200 (twenty-seven thousand two hundred) shares with a nominal value of PLN 500.00 (five hundred zlotys) each and total value of PLN 13,600,000.00 (thirteen million six hundred thousand zlotys)."

§ 4

Extraordinary General Meeting of Centrum Banku Śląskiego requires the Management Board of Centrum Banku Śląskiego to take all actions necessary to implement this resolution and to carry out the Division of Centrum Banku Śląskiego.

§ 5

This Resolution shall come into force on the date of its adoption.

For Centrum Banku Śląskiego Sp. z o.o. the draft resolution is submitted by:

**Attachment no. 1b to the
Division Plan of Centrum Banku
Śląskiego Sp. z o.o.**

Draft

**Resolution no. ... of the
General Meeting of
ING Bank Śląski S.A.
dated 2014**

on: the division of Centrum Banku Śląskiego Sp. z o.o.

Pursuant to Art. 541 of the Act of 15 September 2000 the Code of Commercial Companies, the General Meeting of ING Bank Śląski Spółka Akcyjna with its registered office in Katowice („**ING Bank Śląski**”) hereby resolves as follows:

§ 1

1. The division of Centrum Banku Śląskiego Sp. z o.o. with its registered office in Katowice, Chorzowska Street 50, entered in the register of entrepreneurs of the National Court Register kept by the District Court Katowice-Wschód in Katowice, VIII Commercial Division of the National Court Register under KRS number: 0000047713, Tax ID No. (NIP): 9542206197 („**Company under division**”), in the manner specified in Art. 529 § 1 par. 1) of the Code of Commercial Companies, by transferring of all assets of the Company to ING Bank Śląski S.A. and Solver Sp. z o.o. (acquiring companies), under the conditions specified in the Division Plan referred to in § 1 par. 5 below (“**Division**”).
2. The division will be made in the form of a division by takeover (Art. 529 § 1 par. 1) of the Code of Commercial Companies, conducted in the following manner:
 - 2.1. The division described in the Division Plan shall be effected by transferring of all assets of the Company under division to ING Bank Śląski S.A. and Solver Sp. z o.o. (acquiring companies). As a result of the division, the Company under division will be removed from the National Court Register.
 - 2.2. The division manner of assets of the Company under division corresponds to the breakdown in the existing organisational structure consisting of two organised parts of an enterprise. The Company under division consists of two internal units within the organisation of the Company under division, namely: the Main Unit (Zakład Główny) located in the Company under division office in Katowice, operating since 1 July 2010 under the name – Centrum Banku Śląskiego Sp. z o.o. (hereinafter the “**Main Unit**”) and an organisational unit of the Company under division located in Warsaw and operating under the name – Centrum Banku Śląskiego Sp. z o.o. – Warsaw Branch (Filia Warszawa) (hereinafter the “**Warsaw Branch**”) established with effect from 1 June 2013 by resolution of the Management Board of the Company under division dated 10 May 2013.
 - 2.3. The Main Unit is the organisationally and financially independent set of tangible and intangible items, as well as liabilities of the Company under division, intended to carry out certain business tasks on co-called Silesian market, that is rental of commercial office building located at Chorzowska Street 50 in Katowice (hereinafter the

- “**Chorzowska Office Building**”) (including, in addition to office space, the garage hall), providing management services for ING Bank Śląski S.A. of office building located at Sokolska Street 34 in Katowice and providing other services for the bank. The detailed scope of activities performed by the Main Unit is included in the List no. 1 to this Division Plan. The Main Unit could also be a separate entity performing these tasks as defined in accordance with Article 55¹ of the Civil Code.
- 2.4. The Warsaw Branch is the organisationally and financially independent set of tangible and intangible items, as well as liabilities of the Company under division, intended to carry out certain business tasks on co-called Warsaw market, that is rental of commercial office building located at Powsińska Street 64a in Warsaw and 15 garage spaces located in a building next door (hereinafter the “**Powsińska Office Building**”). The detailed scope of tasks performed by the Warsaw Branch is included in the List no. 2 to this Division Plan. The Warsaw Branch could also be a separate entity performing these tasks as defined in accordance with Article 55¹ of the Civil Code.
 - 2.5. As a result of the Division, the assets of the Company under division in the form of the Main Unit will be transferred to ING Bank Śląski S.A., and ING Bank Śląski S.A. will assume the rights and obligations of the Company under division associated with the Main Unit.
 - 2.6. As a result of the Division, the assets of the Company under division in the form of the Warsaw Branch will be transferred to Solver Sp. z o.o., and Solver Sp. z o.o. will assume the rights and obligations of the Company under division associated with the Warsaw Branch.
 - 2.7. The Company under division shall be dissolved without winding-up proceedings on the day of its removal from the National Court Register (hereinafter the “**Division Day**”). Removal of the Company under division from the register shall take effect ex officio, immediately after the registration of the increase in the share capital of Solver Sp. z o.o.
3. Since ING Bank Śląski S.A. is the sole shareholder of Centrum Banku Śląskiego, and having regard to the Art. 550 of the Code of Commercial Companies, there will not be any increase in share capital of ING Bank Śląski S.A. in order to issue its shares in exchange for the part of the assets of Centrum Banku Śląskiego transferred to ING Bank Śląski S.A. in the form of an organised part of an enterprise of Centrum Banku Śląskiego – the Main Unit.
 4. As a result of the Division, the share capital of Solver Sp. z o.o. will be increased from PLN 9,562,000.00 to PLN 15,292,500.00 by the amount of PLN 5,730,500.00 through the issue of 11,461 new shares with a nominal value of PLN 500.00 each. In exchange for the transfer of the part of the assets of Centrum Banku Śląskiego in the form of an organised part of an enterprise of Centrum Banku Śląskiego – the Warsaw Branch to Solver Sp. z o.o., ING Bank Śląski S.A. as the sole shareholder of Centrum Banku Śląskiego will receive all new shares in the increased share capital of Solver Sp. z o.o. Each of the shares in the increased share capital of Solver Sp. z o.o. will be acquired by ING Bank Śląski S.A. at a price of PLN 797.87, and excess value over the nominal value (share premium) amounting to PLN 3,413,888.07 will be added to the supplementary capital of Solver Sp. z o.o. In order to compensate for the differences arising from the settled share exchange ratio – ING Bank Śląski S.A. will contribute to Solver Sp. z o.o. the additional payment in total amount of PLN 80.66.
 5. Detailed manner of performing the Division is determined in the Division Plan agreed by

Centrum Banku Śląskiego Sp. z o.o., ING Bank Śląski S.A. and Solver Sp. z o.o. on 11 February 2014.

§ 2

The General Meeting of ING Bank Śląski gives its consent to the Division Plan of the Company under division, provided as Attachment No. [●] to this resolution.

§ 3

The General Meeting of ING Bank Śląski gives its consent to the proposed amendments to the deed of Solver Sp. z o.o., as the following:

a) **§ 7 is replaced by the following:**

„§ 7

The share capital of the Company amounts to PLN 15,292,500.00 (fifteen million two hundred ninety-two thousand five hundred zlotys) and is divided into 30,585 (thirty thousand five hundred eighty-five) shares with a nominal value of PLN 500.00 (five hundred zlotys) each."

b) **§ 10 par. 2) is replaced by the following:**

„2) ING Bank Śląski S.A. with its registered office in Katowice – 27,200 (twenty-seven thousand two hundred) shares with a nominal value of PLN 500.00 (five hundred zlotys) each and total value of PLN 13,600,000.00 (thirteen million six hundred thousand zlotys)."

§ 4

General Meeting of ING Bank Śląski requires the Management Board of ING Bank Śląski to take all actions necessary to implement this resolution and to carry out the Division of the Company under division.

§ 5

This Resolution shall come into force on the date of its adoption.

for ING Bank Śląski S.A. the draft resolution is submitted by:

**Attachment no. 1c to the
Division Plan of Centrum Banku
Śląskiego Sp. z o.o.**

Draft

**Resolution no. ... of the
Extraordinary General Meeting of
Solver Sp. z o.o.
dated 2014**

on: the division of Centrum Banku Śląskiego Sp. z o.o., increase the share capital and amendments to the Company's deed

Pursuant to Art. 541 of the Act of 15 September 2000 the Code of Commercial Companies, Extraordinary General Meeting of Solver spółka z ograniczoną odpowiedzialnością with its registered office in Katowice („**Solver**” or „**Company**”) hereby resolves as follows:

§ 1

1. The division of Centrum Banku Śląskiego Sp. z o.o. with its registered office in Katowice, Chorzowska Street 50, entered in the register of entrepreneurs of the National Court Register kept by the District Court Katowice-Wschód in Katowice, VIII Commercial Division of the National Court Register under KRS number: 0000047713, Tax ID No. (NIP): 9542206197 („**Company under division**”), in the manner specified in Art. 529 § 1 par. 1) of the Code of Commercial Companies, by transferring of all assets of the Company to ING Bank Śląski S.A. and Solver Sp. z o.o. (acquiring companies), under the conditions specified in the Division Plan referred to in § 1 par. 5 below (“**Division**”).
2. The division will be made in the form of a division by takeover (Art. 529 § 1 par. 1) of the Code of Commercial Companies, conducted in the following manner:
 - 2.1. The division described in the Division Plan shall be effected by transferring of all assets of the Company under division to ING Bank Śląski S.A. and Solver Sp. z o.o. (acquiring companies). As a result of the division, the Company under division will be removed from the National Court Register.
 - 2.2. The division manner of assets of the Company under division corresponds to the breakdown in the existing organisational structure consisting of two organised parts of an enterprise. The Company under division consists of two internal units within the organisation of the Company under division, namely: the Main Unit (Zakład Główny) located in the Company under division office in Katowice, operating since 1 July 2010 under the name – Centrum Banku Śląskiego Sp. z o.o. (hereinafter the “**Main Unit**”) and an organisational unit of the Company under division located in Warsaw and operating under the name – Centrum Banku Śląskiego Sp. z o.o. – Warsaw Branch (Filia Warszawa) (hereinafter the “**Warsaw Branch**”) established with effect from 1 June 2013 by resolution of the Management Board of the Company under division dated 10 May 2013.
 - 2.3. The Main Unit is the organisationally and financially independent set of tangible and intangible items, as well as liabilities of the Company under division, intended to carry out certain business tasks on co-called Silesian market, that is rental of commercial

- office building located at Chorzowska Street 50 in Katowice (hereinafter the "**Chorzowska Office Building**") (including, in addition to office space, the garage hall), providing management services for ING Bank Śląski S.A. of office building located at Sokolska Street 34 in Katowice and providing other services for the bank. The detailed scope of activities performed by the Main Unit is included in the List no. 1 to this Division Plan. The Main Unit could also be a separate entity performing these tasks as defined in accordance with Article 55¹ of the Civil Code.
- 2.4. The Warsaw Branch is the organisationally and financially independent set of tangible and intangible items, as well as liabilities of the Company under division, intended to carry out certain business tasks on co-called Warsaw market, that is rental of commercial office building located at Powsińska Street 64a in Warsaw and 15 garage spaces located in a building next door (hereinafter the "**Powsińska Office Building**"). The detailed scope of tasks performed by the Warsaw Branch is included in the List no. 2 to this Division Plan. The Warsaw Branch could also be a separate entity performing these tasks as defined in accordance with Article 55¹ of the Civil Code.
 - 2.5. As a result of the Division, the assets of the Company under division in the form of the Main Unit will be transferred to ING Bank Śląski S.A., and ING Bank Śląski S.A. will assume the rights and obligations of the Company under division associated with the Main Unit.
 - 2.6. As a result of the Division, the assets of the Company under division in the form of the Warsaw Branch will be transferred to Solver Sp. z o.o., and Solver Sp. z o.o. will assume the rights and obligations of the Company under division associated with the Warsaw Branch.
 - 2.7. The Company under division shall be dissolved without winding-up proceedings on the day of its removal from the National Court Register (hereinafter the "**Division Day**"). Removal of the Company under division from the register shall take effect ex officio, immediately after the registration of the increase in the share capital of Solver Sp. z o.o.
3. Since ING Bank Śląski S.A. is the sole shareholder of Centrum Banku Śląskiego, and having regard to the Art. 550 of the Code of Commercial Companies, there will not be any increase in share capital of ING Bank Śląski S.A. in order to issue its shares in exchange for the part of the assets of Centrum Banku Śląskiego transferred to ING Bank Śląski S.A. in the form of an organised part of an enterprise of Centrum Banku Śląskiego – the Main Unit.
 4. As a result of the Division, the share capital of Solver Sp. z o.o. will be increased from PLN 9,562,000.00 to PLN 15,292,500.00 by the amount of PLN 5,730,500.00 through the issue of 11,461 new shares with a nominal value of PLN 500.00 each. In exchange for the transfer of the part of the assets of Centrum Banku Śląskiego in the form of an organised part of an enterprise of Centrum Banku Śląskiego – the Warsaw Branch to Solver Sp. z o.o., ING Bank Śląski S.A. as the sole shareholder of Centrum Banku Śląskiego will receive all new shares in the increased share capital of Solver Sp. z o.o. Each of the shares in the increased share capital of Solver Sp. z o.o. will be acquired by ING Bank Śląski S.A. at a price of PLN 797.87, and excess value over the nominal value (share premium) amounting to PLN 3,413,888.07 will be added to the supplementary capital of Solver Sp. z o.o. In order to compensate for the differences arising from the settled share exchange ratio – ING Bank Śląski S.A. will contribute to Solver Sp. z o.o. the additional payment in total amount of PLN 80.66.
 5. Detailed manner of performing the Division is determined in the Division Plan agreed by Centrum Banku Śląskiego Sp. z o.o., ING Bank Śląski S.A. and Solver Sp. z o.o. on 11

February 2014.

§ 2

Extraordinary General Meeting of the Company gives its consent to the Division Plan, provided as Attachment No. [●] to this resolution.

§ 3

1. The share capital of the Company shall be increased from the amount of PLN 9,562,000.00 (nine million five hundred sixty-two thousand zlotys) to the amount of PLN 15,292,500.00 (fifteen million two hundred ninety-two thousand five hundred zlotys) that is by the amount of PLN 5,730,500.00 (five million seven hundred thirty thousand five hundred zlotys) through the issue of 11,461 (eleven thousand four hundred sixty-one) new shares with a nominal value of PLN 500.00 (five hundred zlotys) each.
2. The value of one share shall be PLN 797.87 (seven hundred and ninety seven zlotys 87/100).
3. All shares in the increased share capital of the Company will be acquired by ING Bank Śląski S.A. at the value specified in the par. 2, that is for a total price of PLN 9,144,388.07 (nine million one hundred forty-four thousand three hundred eighty-eight zlotys 07/100).
4. The excess value over the nominal value amounting to PLN 3 413 888.07 will be transferred to the supplementary capital of the Company (share premium).
5. The new shares will be entitled to participate in the profit of the Company from the Division Day.

§ 4

Extraordinary General Meeting of the Company gives its consent to the proposed amendments to the deed of Solver Sp. z o.o., as the following:

- a) **§ 7 is replaced by the following:**

„§ 7

The share capital of the Company amounts to PLN 15,292,500.00 (fifteen million two hundred ninety-two thousand five hundred zlotys) and is divided into 30,585 (thirty thousand five hundred eighty-five) shares with a nominal value of PLN 500.00 (five hundred zlotys) each."

- b) **§ 10 par. 2) is replaced by the following:**

„2) ING Bank Śląski S.A. with its registered office in Katowice – 27,200 (twenty-seven thousand two hundred) shares with a nominal value of PLN 500.00 (five hundred zlotys) each and total value of PLN 13,600,000.00 (thirteen million six hundred thousand zlotys)."

§ 5

Extraordinary General Meeting of the Company requires the Management Board of the Company to take all actions necessary to implement this resolution and to carry out the Division of the Company under division.

§ 6

This Resolution shall come into force on the date of its adoption.

for Solver sp. z o.o. the draft resolution is submitted by:

**Attachment no. 2 to the Division Plan of
Centrum Banku Śląskiego Sp. z o.o.**

**Draft of amendments to the deed of Solver Sp. z o.o.
pursuant to Art. 534 § 2 par. 2) of the Code of Commercial Companies**

In connection with the division of Centrum Banku Śląskiego spółka z ograniczoną odpowiedzialnością with its registered office in Katowice, Chorzowska Street 50, entered in the register of entrepreneurs of the National Court Register kept by the District Court Katowice-Wschód in Katowice, VIII Commercial Division of the National Court Register under KRS number: 0000047713, Tax ID No. (NIP): 9542206197 („**Centrum Banku Śląskiego**”) by transferring of all assets of Centrum Banku Śląskiego to Solver spółka z ograniczoną odpowiedzialnością („**Solver**” or „**Company**”) and ING Bank Śląski Spółka Akcyjna („**ING Bank Śląski**”) in exchange for shares of Solver, which will be acquired by the sole shareholder of Centrum Banku Śląskiego - ING Bank Śląski, it is required to introduce the following amendments to the Deed of Solver:

a) **§ 7 is replaced by the following:**

„§ 7

The share capital of the Company amounts to PLN 15,292,500.00 (fifteen million two hundred ninety-two thousand five hundred zlotys) and is divided into 30,585 (thirty thousand five hundred eighty-five) shares with a nominal value of PLN 500.00 (five hundred zlotys) each.”

b) **§ 10 par. 2) is replaced by the following:**

„2) ING Bank Śląski S.A. with its registered office in Katowice – 27,200 (twenty-seven thousand two hundred) shares with a nominal value of PLN 500.00 (five hundred zlotys) each and total value of PLN 13,600,000.00 (thirteen million six hundred thousand zlotys).”

**Determination of the value of assets of
Centrum Banku Śląskiego sp. z o.o. (Company under division)
as of 1 January 2014
pursuant to Art. 534 § 2 item 3) of the Code of Commercial Companies**

Pursuant to Art. 534 § 2 item 3 of the Code of Commercial Companies, the value of assets of Centrum Banku Śląskiego Spółka z ograniczoną odpowiedzialnością with its registered Office in Katowice (40-121), at Chorzowska Street 50, entered in the register of entrepreneurs of the National Court Register kept by the District Court Katowice-Wschód in Katowice, VIII Commercial Division of the National Court Register under KRS number: 0000047713, as of 1 January 2014 amounted to PLN 229,005,896.04 (in words: two hundred twenty-nine million five thousand eight hundred ninety-six zlotys 4/100). Fair value of the assets of Centrum Banku Śląskiego sp. z o.o. was measured based on the adjusted net asset method. The fair value of the assets of Centrum Banku Śląskiego Sp. z o.o. was measured based on the net adjusted asset method.

The fair value of assets of an organised part of entity of Centrum Banku Śląskiego sp. z o.o. – the Warsaw Branch as of 1 January 2014 amounted to PLN 10,846,337.42 (in words: ten million eight hundred forty-six thousand three hundred and thirty-seven zlotys 42/100). The fair value of the assets of the Warsaw Branch was calculated according to the adjusted net asset method.

The fair value of assets of an organised part of entity of Centrum Banku Śląskiego sp. z o.o. – the Main Unit as of 1 January 2014 amounted to PLN 218,525,886.46 (in words: two hundred eighteen million five hundred twenty-five thousand eight hundred eighty-six zlotys 46/100). The fair value of the assets of the Main Unit was calculated according to the adjusted net asset method.

The above valuations were prepared based upon the data in the accompanying statement of financial position presented below.

The Management Board of Centrum Banku Śląskiego Sp. z o.o.:

STATEMENT OF FINANCIAL POSITION ASSETS	CENTRUM BANKU ŚLĄSKIEGO Sp. z o.o.	ZCP-1 WARSAW BRANCH	ZCP-2 MAIN UNIT	Netting off internal settlements	Differences
	01-01-2014				
In PLN	1	2	3	4	5
A. Non-current assets	128 573 309,01	7 031 441,56	121 541 867,45		0,00
I. Intangible fixed assets	87 682,78	0,00	87 682,78		0,00
1. Development costs	0,00	0,00	0,00		0,00
2. Goodwill	0,00	0,00	0,00		0,00
3. Other intangible fixed assets, of which:	87 682,78	0,00	87 682,78		0,00
<i>software and licences</i>	87 682,78	0,00	87 682,78		0,00
4. Prepayments for intangible fixed assets	0,00	0,00	0,00		0,00
II. Tangible fixed assets	1 684,59	1 418,56	266,03		0,00
1. Property, plant and equipment	1 684,59	1 418,56	266,03		0,00
a) land	0,00	0,00	0,00		0,00
b) buildings and constructions	0,00	0,00	0,00		0,00
c) plant and machinery	266,03	0,00	266,03		0,00
d) vehicles	0,00	0,00	0,00		0,00
e) other tangible fixed assets	1 418,56	1 418,56	0,00		0,00
2. Construction in progress	0,00	0,00	0,00		0,00
3. Prepayments for construction in progress	0,00	0,00	0,00		0,00
III. Long-term receivables	0,00	0,00	0,00		0,00
1. From related parties	0,00	0,00	0,00		0,00
2. From third parties	0,00	0,00	0,00		0,00
IV. Long-term investments	128 409 000,00	7 022 000,00	121 387 000,00		0,00
1. Investment properties	128 409 000,00	7 022 000,00	121 387 000,00		0,00
2. Investment intangible assets	0,00	0,00	0,00		0,00
3. Long-term financial assets	0,00	0,00	0,00		0,00
a) in related parties	0,00	0,00	0,00		0,00
- shares	0,00	0,00	0,00		0,00
- other securities	0,00	0,00	0,00		0,00
- loans granted	0,00	0,00	0,00		0,00
- other long-term financial assets	0,00	0,00	0,00		0,00
b) in third parties	0,00	0,00	0,00		0,00
- shares	0,00	0,00	0,00		0,00
- other securities	0,00	0,00	0,00		0,00
- loans granted	0,00	0,00	0,00		0,00
- other long-term financial assets	0,00	0,00	0,00		0,00
4. Other long-term investments	0,00	0,00	0,00		0,00
V. Long-term prepayment and deferred costs	74 941,64	8 023,00	66 918,64		0,00
1. Deferred tax assets	74 941,64	8 023,00	66 918,64		0,00
B. Current assets	100 432 587,03	3 814 895,86	96 617 691,17		0,00
I. Inventory	0,00	0,00	0,00		0,00
1. Raw materials	0,00	0,00	0,00		0,00
2. Work in progress	0,00	0,00	0,00		0,00
3. Finished goods	0,00	0,00	0,00		0,00
4. Goods for resale	0,00	0,00	0,00		0,00
5. Inventory prepaid	0,00	0,00	0,00		0,00
II. Short-term receivables	854 348,40	132 067,13	722 281,27		0,00
1. Receivables from related parties	72 947,91	5 679,59	67 268,32		0,00
a) trade receivables:	72 947,91	5 679,59	67 268,32		0,00
- <i>up to 12 months</i>	72 947,91	5 679,59	67 268,32		0,00
- <i>over 12 months</i>	0,00	0,00	0,00		0,00
b) other	0,00	0,00	0,00		0,00
2. Receivables from third parties	781 400,49	126 387,54	655 012,95		0,00
a) trade receivables:	292 426,78	126 387,54	166 039,24		0,00
- <i>up to 12 months</i>	292 426,78	126 387,54	166 039,24		0,00
- <i>over 12 months</i>	0,00	0,00	0,00		0,00
b) tax and social security receivables	488 973,71	0,00	488 973,71		0,00
c) other	0,00	0,00	0,00		0,00
d) in court receivables	0,00	0,00	0,00		0,00
III. Short-term investments	99 578 048,79	3 682 828,73	95 895 220,06		0,00
1. Short-term financial assets	99 578 048,79	3 682 828,73	95 895 220,06		0,00
a) in related parties	0,00	0,00	0,00		0,00
- shares	0,00	0,00	0,00		0,00
- other securities	0,00	0,00	0,00		0,00
- loans granted	0,00	0,00	0,00		0,00
- other short-term financial assets	0,00	0,00	0,00		0,00
b) in third parties	0,00	0,00	0,00		0,00
- shares	0,00	0,00	0,00		0,00
- inne papiery wartościowe	0,00	0,00	0,00		0,00
- loans granted	0,00	0,00	0,00		0,00
- other short-term financial assets	0,00	0,00	0,00		0,00
c) cash and cash equivalents	99 578 048,79	3 682 828,73	95 895 220,06		0,00
- cash on hand and at bank	98 459 319,56	3 604 044,16	94 855 275,40		0,00

- other cash	1 118 729,23	78 784,57	1 039 944,66		0,00
- other cash assets	0,00	0,00	0,00		0,00
2. Other short-term investments	0,00	0,00	0,00		0,00
IV. Short-term prepayments and deferred costs	189,84	0,00	189,84		0,00
<i>Internal settlements</i>	0,00	0,00	366 327,84	-366 327,84	0,00
Total assets	229 005 896,04	10 846 337,42	218 525 886,46	-366 327,84	0,00

EQUITY AND LIABILITIES	CENTRUM BANKU ŚLĄSKIEGO Sp. z o.o.	ZCP-1 WARSAW BRANCH	ZCP-2 MAIN UNIT	Netting off internal settlements	Differences
	01-01-2014				
In PLN	1	2	3	4	5
A. Equity	223 673 202,39	9 144 307,41	214 528 894,98		0,00
1. Share capital	230 343 000,00	0,00	230 343 000,00		0,00
<i>Internal capital</i>		12 199 863,84	-12 199 863,84		0,00
II. Unpaid share capital (negative amount)	0,00	0,00	0,00		0,00
III. Own shares (negative amount)	0,00	0,00	0,00		0,00
IV. Reserve capital	87 526,12	0,00	87 526,12		0,00
V. Revaluation reserve	1 630,06	0,00	1 630,06		0,00
VI. Other reserve capital	0,00	0,00	0,00		0,00
VII. Retained earnings	-6 758 953,79	0,00	-11 119 801,76	-4 360 847,97	0,00
VIII. Net profit (loss)	0,00	0,00	0,00	0,00	0,00
<i>Net profit/loss (internal settlement)</i>	0,00	-3 055 556,43	7 416 404,40	4 360 847,97	0,00
IX. Appropriation of profit during the year (negative amount)	0,00	0,00	0,00		0,00
B. Liabilities and provisions	5 332 693,65	1 335 702,17	3 996 991,48		0,00
1. Provisions	2 742 974,34	1 248 223,95	1 494 750,39		0,00
1. Deferred tax provision	2 348 547,00	1 220 214,94	1 128 332,06		0,00
2. Provision for retirement and similar obligations	224 073,07	1 475,86	222 597,21		0,00
- long-term	8 105,26	1 475,86	6 629,40		0,00
- short-term	215 967,81	0,00	215 967,81		0,00
3. Other provisions	170 354,27	26 533,15	143 821,12		0,00
- long-term	0,00	0,00	0,00		0,00
- short-term	170 354,27	26 533,15	143 821,12		0,00
II. Long-term liabilities	0,00	0,00	0,00		0,00
1. To related parties	0,00	0,00	0,00		0,00
2. To third parties	0,00	0,00	0,00		0,00
a) loans taken	0,00	0,00	0,00		0,00
b) debt issued	0,00	0,00	0,00		0,00
c) other financial liabilities	0,00	0,00	0,00		0,00
d) other	0,00	0,00	0,00		0,00
III. Short-term liabilities	2 589 719,31	87 478,22	2 502 241,09		0,00
1. To related parties	24 214,52	0,00	24 214,52		0,00
a) trade liabilities	24 214,52	0,00	24 214,52		0,00
- up to 12 months	24 214,52	0,00	24 214,52		0,00
- over 12 months	0,00	0,00	0,00		0,00
b) other	0,00	0,00	0,00		0,00
2. To third parties	2 565 504,79	87 478,22	2 478 026,57		0,00
a) loans taken	0,00	0,00	0,00		0,00
b) debt issued	0,00	0,00	0,00		0,00
c) other financial liabilities	3 908,87	0,00	3 908,87		0,00
d) trade liabilities	1 327 580,62	8 693,65	1 318 886,97		0,00
- up to 12 months	1 327 580,62	8 693,65	1 318 886,97		0,00
- over 12 months	0,00	0,00	0,00		0,00
e) advances received	0,00	0,00	0,00		0,00
f) bills of exchange	0,00	0,00	0,00		0,00
g) taxes, customs and social security liabilities	115 286,07	0,00	115 286,07		0,00
h) salaries	0,00	0,00	0,00		0,00
i) other	1 118 729,23	78 784,57	1 039 944,66		0,00
3. Special Funds	0,00	0,00	0,00		0,00
IV. Accruals and deferred income	0,00	0,00	0,00		0,00
1. Negative goodwill	0,00	0,00	0,00		0,00
2. Other accruals and deferred income	0,00	0,00	0,00		0,00
- long-term	0,00	0,00	0,00		0,00
- short-term	0,00	0,00	0,00		0,00
<i>Internal settlement</i>	0,00	366 327,84	0,00	-366 327,84	0,00
Total equity and liabilities	229 005 896,04	10 846 337,42	218 525 886,46	-366 327,84	0,00

The Management Board of Centrum Banku Śląskiego Sp. z o.o.

**Attachment no. 4a to the Division Plan of
Centrum Banku Śląskiego Sp. z o.o.**

**Statement containing information on the financial situation of
Centrum Banku Śląskiego Sp. z o.o. (Company under division)
prepared for the purpose of the division
as of 1 January 2014
pursuant to Art. 534 § 2 item 4) of The Code of Commercial Companies**

STATEMENT OF FINANCIAL POSITION	CENTRUM BANKU ŚLĄSKIEGO Sp. z o.o.
ASSETS	01-01-2014
In PLN	1
A. Non-current assets	128.573.309,01
I. Intangible fixed assets	87.682,78
1. Development costs	0,00
2. Goodwill	0,00
3. Other intangible fixe assets, of which:	87.682,78
<i>software and licences</i>	87.682,78
4. Prepayments for intangible fixed assets	0,00
II. Tangible fixed assets	1.684,59
1. Property, plant and equipment	1.684,59
a) land	0,00
b) buildings and constructions	0,00
c) plant and machinery	266,03
d) vehicles	0,00
e) other tangible fixed assets	1.418,56
2. Construction in progress	0,00
3. Prepayments for construction in progress	0,00
III. Long-term receivables	0,00
1. From related parties	0,00
2. From third parties	0,00
IV. Long-term investments	128.409.000,00
1. Investment properties	128.409.000,00
2. Investment intangible assets	0,00
3. Long-term financial assets	0,00
a) in related parties	0,00
- shares	0,00
- other securities	0,00
- loans granted	0,00
- other long-term financial assets	0,00
b) in third parties	0,00
- shares	0,00

- other securities	0,00
- loans granted	0,00
- other long-term financial assets	0,00
4. Other long-term investments	0,00
V. Long-term prepayment and deferred costs	74.941,64
1. Deferred tax assets	74.941,64
B. Current assets	100.432.587,03
I. Inventory	0,00
1. Raw materials	0,00
2. Work in progress	0,00
3. Finished goods	0,00
4. Goods for resale	0,00
5. Inventory prepaid	0,00
II. Short-term receivables	854.348,40
1. Receivables from related parties	72.947,91
a) trade receivables:	72.947,91
- up to 12 months	72.947,91
- over 12 months	0,00
b) other	0,00
2. Receivables from third parties	781.400,49
a) trade receivables:	292.426,78
- up to 12 months	292.426,78
- over 12 months	0,00
b) tax and social security receivables	488.973,71
c) other	0,00
d) in court receivables	0,00
III. Short-term investments	99.578.048,79
1. Short-term financial assets	99.578.048,79
a) in related parties	0,00
- shares	0,00
- other securities	0,00
- loans granted	0,00
- other short-term financial assets	0,00
b) in third parties	0,00
- shares	0,00
- other securities	0,00
- loans granted	0,00
- other short-term financial assets	0,00
c) cash and cash equivalents	99.578.048,79
- cash on hand and at bank	98.459.319,56
- other cash	1.118.729,23
- other cash assets	0,00
2. Other short-term investments	0,00
IV. Short-term prepayments and deferred costs	189,84
Total assets	229.005.896,04

	CENTRUM BANKU ŚLĄSKIEGO Sp. z o.o.
EQUITY AND LIABILITIES	01-01-2014
In PLN	1
A. Equity	223.673.202,39
I. Share capital	230.343.000,00
II. Unpaid share capital (negative amount)	0,00
III. Own shares (negative amount)	0,00
IV. Reserve capital	87.526,12
V. Revaluation reserve	1.630,06
VI. Other reserve capital	0,00
VII. Retained earnings	-6.758.953,79
VIII. Net profit (loss)	0,00
IX. Appropriation of profit during the year (negative amount)	0,00
B. Liabilities and provisions	5.332.693,65
I. Provisions	2.742.974,34
1. Deferred tax provision	2.348.547,00
2. Provision for retirement and similar obligations	224.073,07
- long-term	8.105,26
- short-term	215.967,81
3. Other provisions	170.354,27
- long-term	0,00
- short-term	170.354,27
II. Long-term liabilities	0,00
1. To related parties	0,00
2. To third parties	0,00
a) loans taken	0,00
b) debt issued	0,00
c) other financial liabilities	0,00
d) other	0,00
III. Short-term liabilities	2.589.719,31
1. To related parties	24.214,52
a) trade liabilities	24.214,52
- up to 12 months	24.214,52
- over 12 months	0,00
b) other	0,00
2. To third parties	2.565.504,79
a) loans taken	0,00

b) debt issued	0,00
c) other financial liabilities	3.908,87
d) trade liabilities	1.327.580,62
- up to 12 months	1.327.580,62
- over 12 months	0,00
e) advances received	0,00
f) bills of exchange	0,00
g) taxes, customs and social security liabilities	115.286,07
h) salaries	0,00
i) other	1.118.729,23
3. Special Funds	0,00
IV. Accruals and deferred income	0,00
1. Negative goodwill	0,00
2. Other accruals and deferred income	0,00
- long-term	0,00
- short-term	0,00
Total equity and liabilities	229.005.896,04

The above statement of financial position has been prepared using the same methods and the same layout as the last annual statement of financial position of Centrum Banku Śląskiego Sp. z o.o.

The Management Board of Centrum Banku Śląskiego Sp. z o.o.

**Statement containing information on the financial situation of
Solver Sp. z o.o. (Acquiring Company)
prepared for the purpose of the division
as of 1 January 2014
pursuant to Art. 534 § 2 item 4) of The Code of Commercial Companies**

ASSETS	Solver Sp. z o.o.
In PLN	01-01-2014
A. Non-current assets	6.611.119,10
I. Intangible fixed assets	0,00
1. Development costs	0,00
2. Goodwill	0,00
3. Other intangible fixe assets, of which:	0,00
<i>software and licences</i>	0,00
4. Prepayments for intangible fixed assets	6.548.537,94
II. Tangible fixed assets	6.548.537,94
1. Property, plant and equipment	289.008,49
a) land	6.016.272,01
b) buildings and constructions	243.086,57
c) plant and machinery	0,00
d) vehicles	170,87
e) other tangible fixed assets	0,00
2. Construction in progress	0,00
III. Long-term receivables	5.492,62
1. From related parties	0,00
2. From third parties	5.492,62
IV. Long-term investments	0,00
1. Investment properties	0,00
2. Investment intangible assets	0,00
3. Long-term financial assets	0,00
a) in related parties	0,00
- shares	0,00
- other securities	0,00
- loans granted	0,00
- other long-term financial assets	0,00
b) in third parties	0,00
- shares	0,00
- other securities	0,00

- loans granted	0,00
- other long-term financial assets	0,00
4. Other long-term investments	0,00
V. Long-term prepayment and deferred costs	57.088,54
1. Deferred tax assets	57.088,54
2. Other long-term prepayment and deferred costs	0,00
B. Current assets	3.127.428,16
I. Inventory	18.304,49
1. Raw materials	0,00
2. Work in progress	0,00
3. Finished goods	0,00
4. Goods for resale	18.304,49
5. Inventory prepaid	0,00
II. Short-term receivables	200.899,29
1. Receivables from related parties	151.736,44
a) trade receivables:	151.736,44
- up to 12 months	151.736,44
- over 12 months	0,00
b) other	0,00
2. Receivables from third parties	49.162,85
a) trade receivables:	30.282,30
- up to 12 months	30.282,30
- over 12 months	0,00
b) tax and social security receivables	13.739,88
c) other	5.140,67
d) in court receivables	0,00
III. Short-term investments	2.585.768,16
1. Short-term financial assets	2.585.768,16
a) in related parties	0,00
- shares	0,00
- other securities	0,00
- loans granted	0,00
- other short-term financial assets	0,00
b) in third parties	0,00
- shares	0,00
- other securities	0,00
- loans granted	0,00
- other short-term financial assets	0,00
c) cash and cash equivalents	2.585.768,16
- cash on hand and at bank	67.080,07

- other cash	2.518.688,09
- other cash assets	0,00
2. Other short-term investments	0,00
IV. Short-term prepayments and deferred costs	322.456,22
Total assets	9.738.547,26

EQUITY AND LIABILITIES	Solver Sp. z o.o.
In PLN	01-01-2014
A. Equity	9.482.009,82
I. Share capital	9.562.000,00
II. Unpaid share capital (negative amount)	0,00
III. Own shares (negative amount)	0,00
IV. Reserve capital	242.174,01
V. Revaluation reserve	110.022,03
VI. Other reserve capital	0,00
VII. Retained earnings	-432.186,22
VIII. Net profit (loss)	0,00
IX. Appropriation of profit during the year (negative amount)	0,00
B. Liabilities and provisions	256.537,44
I. Provisions	164.636,30
1. Deferred tax provision	0,00
2. Provision for retirement and similar obligations	55.923,79
- long-term	46.402,37
- short-term	9.521,42
3. Other provisions	108.712,51
- long-term	0,00
- short-term	108.712,51
II. Long-term liabilities	0,00
1. To related parties	0,00
2. To third parties	0,00
a) loans taken	0,00
b) debt issued	0,00
c) other financial liabilities	0,00
d) other	0,00
III. Short-term liabilities	65.926,84
1. To related parties	0,00

a) trade liabilities	0,00
- up to 12 months	0,00
- over 12 months	0,00
b) other	0,00
2. To third parties	25.024,00
a) loans taken	0,00
b) debt issued	0,00
c) other financial liabilities	0,00
d) trade liabilities	0,00
- up to 12 months	0,00
- over 12 months	0,00
e) advances received	0,00
f) bills of exchange	0,00
g) taxes, customs and social security liabilities	25.024,00
h) salaries	0,00
i) other	0,00
3. Special Funds	40.902,84
IV. Accruals and deferred income	25.974,30
1. Negative goodwill	0,00
2. Other accruals and deferred income	25.974,30
- long-term	0,00
- short-term	25.974,30
Total equity and liabilities	9.738.547,26

The above statement of financial position has been prepared using the same methods and the same layout as the last annual statement of financial position of Solver Sp. z o.o.

The Management of Solver Sp. z o.o.